

HOUSE BILL 374

Q1
HB 1238/17 – W&M

8lr2290

By: **Delegates Fisher, Arentz, Buckel, Flanagan, Glass, Hornberger, S. Howard, Jacobs, Kipke, Kittleman, Krebs, Long, Malone, McComas, McConkey, W. Miller, Morgan, Otto, Parrott, Reilly, Rey, Saab, Shoemaker, Szeliga, and West**

Introduced and read first time: January 24, 2018
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Personal Property Tax – Exemption for Business Personal Property**

3 FOR the purpose of exempting business personal property from the property tax imposed
4 by a county or municipal corporation, subject to certain exceptions; requiring the
5 State Department of Assessments and Taxation to identify certain provisions of law
6 and submit a certain report to the General Assembly; providing for the application
7 of this Act; and generally relating to an exemption from the personal property tax
8 for certain businesses.

9 BY adding to
10 Article – Tax – Property
11 Section 7–402
12 Annotated Code of Maryland
13 (2012 Replacement Volume and 2017 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
15 That the Laws of Maryland read as follows:

16 **Article – Tax – Property**

17 **7–402.**

18 **(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, PERSONAL**
19 **PROPERTY IS NOT SUBJECT TO COUNTY OR MUNICIPAL CORPORATION PROPERTY**
20 **TAX.**

21 **(B) THE FOLLOWING PERSONAL PROPERTY IS SUBJECT TO COUNTY OR**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 **MUNICIPAL CORPORATION PROPERTY TAX:**

2 **(1) OPERATING PERSONAL PROPERTY OF A RAILROAD OR A PUBLIC**
3 **UTILITY; AND**

4 **(2) PROPERTY USED TO PROVIDE A CABLE TELEVISION, DATA, OR**
5 **TELECOMMUNICATIONS SERVICE, INCLUDING:**

6 **(I) ALL FIBER–OPTIC AND OTHER CABLE WIRE SYSTEMS;**

7 **(II) CELLULAR TELEPHONE TOWERS; AND**

8 **(III) WIRELESS APPURTENANCES ATTACHED TO OR INSTALLED**
9 **ON CELLULAR TELEPHONE TOWERS.**

10 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December 1,
11 2018, the State Department of Assessments and Taxation shall identify provisions of the
12 Annotated Code of Maryland or the Code of Public Local Laws that are rendered inaccurate
13 or obsolete as a result of Section 1 of this Act and, in accordance with § 2–1246 of the State
14 Government Article, shall submit a report to the General Assembly on its findings with
15 recommendations for any amendments to the Annotated Code of Maryland or the Code of
16 Public Local Laws.

17 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June
18 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.